

**EMPLOYER STATUS DETERMINATION
Utah Railroad Association**

This is a determination of the Railroad Retirement Board concerning the continued status of Utah Railroad Association (URA), B.A. No. 7711, as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.)(RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351 et seq.)(RUIA).

Information regarding URA was provided by Mr. J. Clare Williams from the legal department of Union Pacific Railroad Company. In a letter dated October 27, 2005, Mr. Williams advised the agency that URA was not operating, but did continue to have an open bank account with a small balance. On September 14, 2007, the agency received information that the checking account was closed on February 13, 2006. On October 5, 2006, the chairman of URA submitted Articles of Dissolution to the State of Utah, Department of Commerce, which stated that effective the same date, dissolution was authorized by the shareholders/members.

Section 202.11 (20 CFR § 202.11) of the Board's regulations states:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

The evidence establishes that on October 5, 2006, the date Utah Railroad Association was dissolved. Utah Railroad Association no longer possesses the characteristics of an operating railroad association covered under the Acts. Accordingly, Utah Railroad Association is no longer a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

The Board finds that effective October 5, 2006, Utah Railroad Association was no longer a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

Original signed by:

Michael S. Schwartz

V.M. Speakman, Jr.

Jerome F. Kever